

Effective 7/1/2016

53A-1a-513.1 Charter school levy.

(1) As used in this section:

- (a) "Board" means the State Board of Education.
- (b) "Charter School Levy Account" means the Charter School Levy Account created in Section 53A-1a-513.2.
- (c) "Charter school levy per district revenues" means the product of:
 - (i) a school district's district per pupil local revenues; and
 - (ii) the number of charter school students in the school district who are resident students.
- (d) "Charter school levy per pupil revenues" means an amount equal to the following:
 - (i) charter school levy total local revenues for a given fiscal year, adjusted if necessary as described in Subsection (4); divided by
 - (ii) the number of students enrolled in a charter school on October 1 of the prior school year.
- (e) "Charter school levy revenues" means the charter school levy revenues generated by a charter school levy rate described in Subsection (2)(b)(i).
- (f) "Charter school levy total local revenues" means the sum of charter school levy per district revenues for every school district in the state for the same given fiscal year.
- (g) "District per pupil local revenues" means the same as that term is defined in Section 53A-1a-513.
- (h) "Resident student" means the same as that term is defined in Section 53A-1a-513.

(2)

- (a) Beginning with the taxable year beginning on January 1, 2017, the state shall annually impose a charter school levy as described in this Subsection (2).
- (b)
 - (i) For each school district, before June 22, the State Tax Commission shall certify a rate for the charter school levy described in Subsection (2)(a) to generate an amount of revenue within a school district equal to 25% of the charter school levy per district revenues excluding the amount of revenues:
 - (A) described in Subsection 53A-1a-513(1)(d)(iv); and
 - (B) expended by the school district for recreational facilities and activities authorized under Title 11, Chapter 2, Playgrounds.
 - (ii) To calculate a charter school levy rate for a school district, the State Tax Commission shall use the calculation method described in Subsection 59-2-924(3)(c)(ii).
- (c) The charter school levy shall be separately stated on a tax notice.

(3)

- (a) A county treasurer shall collect the charter school levy revenues for all school districts located within the county treasurer's county and remit the money monthly to the state treasurer.
- (b) The state treasurer shall deposit the charter school levy revenues received from a county treasurer into the Charter School Levy Account.

(4)

- (a) For each charter school student, the board shall distribute the charter school per pupil levy revenues from the Charter School Levy Account to the student's charter school in accordance with this Subsection (4).
- (b) For a given fiscal year, if the actual charter school levy total local revenues are more than the estimated charter school levy total local revenues the board shall:
 - (i) deduct the amount of revenue that exceeds the estimated charter school levy total local revenues from the actual charter school levy total local revenues; and
 - (ii) use the remaining amount to calculate the charter school per pupil levy revenues.

- (c) For a given fiscal year, if the actual charter school total local revenues are less than the estimated charter school levy total local revenues, the board shall:
 - (i) if sufficient funds are available in the Charter School Levy Account, add an amount of funds from the Charter School Levy Account to the charter school levy total local revenues to equal the estimated charter school levy total local revenues; and
 - (ii) if sufficient funds are not available in the Charter School Levy Account, calculate the charter school per pupil levy revenues using the actual amount of the charter school levy total local revenues.

Enacted by Chapter 229, 2016 General Session